KATAG e-Invoicing Directive

With the Growth Opportunities Act of 2024, the legislator has decided to introduce e-invoicing for B2B invoices, which are used to settle taxable sales in Germany. After 31.12.2026, this obligation applies to the issuance of invoices, unless the requirements of sec. 27 para. 38 no. 1 of the German VAT Act apply. The changeover to e-invoicing with its various invoice formats requires organisational preparation, also within the framework of KATAG AG's central settlement.

As a supplier, you have concluded a contract with KATAG for the implementation of the central settlement. The following declaration serves the purpose of ensuring a smooth exchange of e-invoices within the framework of KATAG AG's central settlement:

1. The regulations on KATAG's central settlement agreement between KATAG and the central settlement supplier remain unchanged.

2. If the payment terms agreed between the central settlement supplier and the KATAG partner companies are not specified in the e-invoice in accordance with the specifications, KATAG will apply the payment terms that it has agreed with the central settlement supplier as a standard condition for all or certain KATAG partner companies.

3. Invoices submitted to KATAG for central settlement are issued exclusively in euros (€).

4. KATAG will adapt the appendix "Specifications for e-invoices in the context of the central settlement of KATAG AG" in the event of technical developments in the e-invoice formats (e.g. ZUGFeRD, XRechnung or similar) or in the event of changes in the legal requirements for the creation of e-invoices (laws, ordinances and administrative instructions).

5. KATAG is entitled to reject the central settlement for invoices that do not meet the requirements of § 14 of the German VAT Act (UStG) or the annex "Specifications for e-invoices in the context of the central settlement of KATAG AG" in the current version.

Annex: "Specifications for e-invoices in the context of the central settlement of KATAG AG"

Specifications for e-invoices in the context of the central settlement of KATAG AG

Changelog

This document is subject to continuous adjustments. All changes are logged here to ensure traceability.

Version	Date	Author	Description of the change
1.0	23.02.2026	SK	Publication
1.1	03.03.2026	SK	Value date, 1.4.1 Path CII corrected
1.2	16.11.2026	SK	1.4.2, Correction to Example 2

Note: The current version is authoritative. Earlier versions are for documentation purposes only.

Contents

1 Specification CII 4
1.1 GLN of the invoice issuer (supplier/seller) 4
1.2 Buyer's GLN 5
1.3 GLN of the deviating consignee 6
1.4 Payment terms 7
1.4.1 ZUGFeRD EXTENDED (Preferred) 7
1.4.2 ZUGFeRD EN16931 and XRechnung 8
1.5 Currency Date 9
1.5.1 ZUGFeRD EXTENDED (Preferred) 9
1.5.2 ZUGFeRD EN16931 and XRechnung 10
1.6 Recommended additional information 11
1.7 Delivery note number 11
1.7.1 ZUGFeRD EXTENDED (Preferred) 11
1.7.2 ZUGFeRD EN16931 and XRechnung 12
1.8 Additional costs 12
1.8.1 ZUGFeRD EN16931, EXTENDED and XRechnung 12
2 Specification UBL 14
2.1 GLN of the invoice issuer (supplier/seller) 14
2.2 Buyer's GLN 15
2.3 GLN of the deviating consignee 16
2.4 Payment terms 17
2.5 Currency Date 18
2.6 Recommended additional information 19
2.7 Delivery note number 19
2.8 Additional costs 20

1 Specification CII

This part of the specification describes the ZR-specific requirements and the mapping to the Cross Industry Invoice (CII) according to UN/CEFACT. It addresses GLN, payment terms, value date, delivery note number and ancillary costs for the ZUGFeRD EN16931, EXTENDED and XRechnung profiles.

Source: ZUGFeRD/Factur-X

1.1 GLN of the invoice issuer (supplier/seller)

The Global Location Number (**GLN)** enables **unique, overlap-free identification** of invoice issuer, buyer and recipient of goods. This allows XML-based calculations to be **processed fully automatically**.
GLN thus forms the basis for **stable, standardised and efficient invoice processing**. In addition, the GLN significantly reduces the testing effort, media breaks and sources of error.

GLN (Global Location Number)	
Mandatory information	
Business-Term	BT-29
Acceptable formats for CII	ZUGFeRD EN16931, EXTENDED, XRechnung
Element in CII	GlobalID with schemeID 0088
Path CII	/rsm:CrossIndustryInvoice/rsm:SupplyChainTradeTransaction/ram:ApplicableHeaderTradeAgreement /ram:SellerTradeParty/ram:GlobalID

Example

```
<ram:SellerTradeParty>
    <ram:ID>12345676</ram:ID>
    <ram:GlobalID schemeID="0088">4000001123452</ram:GlobalID>
    <ram:Name>Verkäufer</ram:Name>
    <ram:PostalTradeAddress>
        <ram:PostcodeCode>SW1B 3BN</ram:PostcodeCode>
        <ram:LineOne>153 Victoria Street</ram:LineOne>
        <ram:CityName>London</ram:CityName>
        <ram:CountryID>GB</ram:CountryID>
    </ram:PostalTradeAddress>
    <ram:SpecifiedTaxRegistration>
        <ram:ID schemeID="VA">GB123456789</ram:ID>
    </ram:SpecifiedTaxRegistration>
</ram:SellerTradeParty>
```

1.2 Buyer's GLN

In order to be able to automatically identify the buyer, the provision of the GLN is mandatory.

GLN (Global Location Number)	
Mandatory information	
Business-Term	BT-46
Acceptable formats for CII	ZUGFeRD EN16931, EXTENDED, XRechnung
Element in CII	GlobalID with schemeID 0088
Path CII	/rsm:CrossIndustryInvoice/rsm:SupplyChainTradeTransaction/ram:ApplicableHeaderTradeAgreement /ram:BuyerTradeParty/ram:GlobalID

Example:

```
<ram:BuyerTradeParty>
    <ram:ID>12345676</ram:ID>
    <ram:GlobalID schemeID="0088">4000001123452</ram:GlobalID>
    <ram:Name>Käufer</ram:Name>
    <ram:PostalTradeAddress>
        <ram:PostcodeCode>12345</ram:PostcodeCode>
        <ram:LineOne>Pappelallee 15</ram:LineOne>
        <ram:LineTwo>Hof 3</ram:LineTwo>
        <ram:CityName>Leipzig</ram:CityName>
        <ram:CountryID>DE</ram:CountryID>
    </ram:PostalTradeAddress>
    <ram:SpecifiedTaxRegistration>
        <ram:ID schemeID="VA">DE123456789</ram:ID>
    </ram:SpecifiedTaxRegistration>
</ram:BuyerTradeParty>
```

1.3 GLN of the deviating consignee

If the different consignee is specified in an invoice, the provision of the GLN is mandatory.

GLN (Global Location Number) of the consignee	
Mandatory information	
Business-Term	BT-71
Acceptable formats for CII	ZUGFeRD EN16931 & EXTENDED, XRechnung
Element in CII	GlobalID with schemeID 0088
Path CII	/rsm:CrossIndustryInvoice/rsm:SupplyChainTradeTransaction/ram:ApplicableHeaderTradeDelivery/ram:ShipToTradeParty/ram:GlobalID

Example:

```
<ram:ShipToTradeParty>
    <ram:ID>75969815</ram:ID>
    <ram:GlobalID schemeID="0088">4000001123452</ram:GlobalID>
    <ram:Name>Warenempfänger</ram:Name>
    <ram:PostalTradeAddress>
        <ram:PostcodeCode>12347</ram:PostcodeCode>
        <ram:LineOne>Eichenpromenade 37</ram:LineOne>
        <ram:LineTwo>Tor 1</ram:LineTwo>
        <ram:CityName>Metallstadt</ram:CityName>
        <ram:CountryID>DE</ram:CountryID>
    </ram:PostalTradeAddress>
</ram:ShipToTradeParty>
```

1.4 Payment terms

Payment terms can only be extracted if they are specified in a structured manner in the appropriate fields.

1.4.1 ZUGFeRD EXTENDED (Preferred)

Payment terms	
Mandatory disclosure	
Business-Term	BG-X-44 (Sub-elements BT-X-283 & BT-X-286)
Acceptable formats for CII	ZUGFeRD EXTENDED
Element in CII	ApplicableTradePaymentDiscountTerms
Path CII	rsm:CrossIndustryInvoice/rsm:SupplyChainTradeTransaction/ram:ApplicableHeaderTradeSettlement/ram:SpecifiedTradePaymentTerms/ram:ApplicableTradePaymentDiscountTerms/ram:BasisDateTime/udt:DateTimeString

Example of ZUGFeRD EXTENDED without description: 10 days 4%, 30 days 2.25%

```
<ram:SpecifiedTradePaymentTerms>
    <ram:ApplicableTradePaymentDiscountTerms>
        <ram:BasisPeriodMeasure unitCode="DAY">10.00</ram:BasisPeriodMeasure>
        <ram:CalculationPercent>4.00</ram:CalculationPercent>
    </ram:ApplicableTradePaymentDiscountTerms>
</ram:SpecifiedTradePaymentTerms>
<ram:SpecifiedTradePaymentTerms>
    <ram:ApplicableTradePaymentDiscountTerms>
        <ram:BasisPeriodMeasure unitCode="DAY">30.00</ram:BasisPeriodMeasure>
        <ram:CalculationPercent>2.25</ram:CalculationPercent>
    </ram:ApplicableTradePaymentDiscountTerms>
</ram:SpecifiedTradePaymentTerms>
```

Example of ZUGFeRD EXTENDED with description: 10 days 4%, 30 days 2.25%

```
<ram:SpecifiedTradePaymentTerms>
    <ram:Description> Skonto 4.0% innerhalb 10 Tage bis 20.11.2025.</ram:Description>
    <ram:ApplicableTradePaymentDiscountTerms>
        <ram:BasisPeriodMeasure unitCode="DAY">10.00</ram:BasisPeriodMeasure>
        <ram:CalculationPercent>4.00</ram:CalculationPercent>
    </ram:ApplicableTradePaymentDiscountTerms>
</ram:SpecifiedTradePaymentTerms>
<ram:SpecifiedTradePaymentTerms>
    <ram:Description> Skonto 2.25% innerhalb 30 Tage bis 10.12.2025.</ram:Description>
    <ram:ApplicableTradePaymentDiscountTerms>
        <ram:BasisPeriodMeasure unitCode="DAY">30.00</ram:BasisPeriodMeasure>
        <ram:CalculationPercent>2.25</ram:CalculationPercent>
    </ram:ApplicableTradePaymentDiscountTerms>
</ram:SpecifiedTradePaymentTerms>
```

1.4.1.1 Net terms (EXTENDED)

Example: 10 days net

```
<ram:SpecifiedTradePaymentTerms>
    <ram:ApplicableTradePaymentDiscountTerms>
        <ram:BasisPeriodMeasure unitCode="DAY">10.00</ram:BasisPeriodMeasure>
        <ram:CalculationPercent>0.00</ram:CalculationPercent>
    </ram:ApplicableTradePaymentDiscountTerms>
</ram:SpecifiedTradePaymentTerms>
```

1.4.2 ZUGFeRD EN16931 and XRechnung

Alternatively, payment conditions can also be provided via a defined description field.
In this case, it is a free text field. Therefore, the information must be provided in a defined syntax.

1. **Structure of a payment term:**
   - Segment 1: CASH DISCOUNT (SKONTO)
   - Segment 2: DAYS=n (TAGE)
   - Segment 3: PERCENT=n (PROZENT)
2. **Formatting:**
   - Percentage values must be **entered without sign** and with **a dot as a decimal separator** and **two decimal places**.
   - Each entry begins with a **#**, segments are separated by #, and each line ends with a #.
   - After a complete payment term, an **XML-compliant line break must** be made.
3. **Spelling and syntax:**
   - All information on the granting of cash discounts must be submitted in **capital letters** .
   - **Additional whitespace** (spaces, tabs, line breaks) is **not allowed**.

Payment terms	
Mandatory specification in defined syntax	
Business-Term	BT-20
Acceptable formats for CII	ZUGFeRD EN16931, XRechnung
Element in CII	Description
Path CII	rsm:CrossIndustryInvoice/rsm:SupplyChainTradeTransaction/ram:ApplicableHeaderTradeSettlement/ram:SpecifiedTradePaymentTerms/ram:Description

Example 1: 10 days 4%, 30 days 2.25%

```
            <ram:SpecifiedTradePaymentTerms>
                <ram:Description>#SKONTO#TAGE=10#PROZENT=4.00#
#SKONTO#TAGE=30#PROZENT=2.25#
                </ram:Description>
            </ram:SpecifiedTradePaymentTerms>
```

Example 2: 10 days 4%, 30 days 2.25%, 60 days 0%

<ram:Description>#SKONTO#Tage=10#PROZENT=4.00#
#SKONTO#TAGE=30#PROZENT=2.25#
#SKONTO#TAGE=60#PROZENT=0.00#
<ram/:Description>

1.4.2.1 Net condition (EN16931, XRechnung)

Example: 10 days net

```
        <ram:SpecifiedTradePaymentTerms>
          <ram:Description>#SKONTO#TAGE=10#PROZENT=0.00#
</ram:Description>
        </ram:SpecifiedTradePaymentTerms>
```

1.5 Currency Date

1.5.1 ZUGFeRD EXTENDED (Preferred)

Currency Date	
Optional	
Business-Term	BT-X-282
Acceptable formats for CII	ZUGFeRD EXTENDED
Element in CII	BasisDateTime
Path CII	rsm:CrossIndustryInvoice/rsm:SupplyChainTradeTransaction/ram:ApplicableHeaderTradeSettlement/ram:SpecifiedTradePaymentTerms/ram:ApplicableTradePaymentPenaltyTerms/ram:BasisDateTime

Example in ZUGFeRD EXTENDED:

```
<ram:SpecifiedTradePaymentTerms>
    <ram:ApplicableTradePaymentDiscountTerms>
        <ram:BasisDateTime>
            <udt:DateTimeString format="102">20251030</udt:DateTimeString>
        </ram:BasisDateTime>
    </ram:ApplicableTradePaymentDiscountTerms>
</ram:SpecifiedTradePaymentTerms>
```

1.5.2 ZUGFeRD EN16931 and XRechnung

Currency Date	
Mandatory specification in more definite syntax	
Business-Term	BT-20
Acceptable formats for CII	ZUGFeRD EN16931, XRechnung
Element in CII	Description
Path CII	rsm:CrossIndustryInvoice/rsm:SupplyChainTradeTransaction/ram:ApplicableHeaderTradeSettlement/ram:SpecifiedTradePaymentTerms/ram:Description

Structure of the value statement

1. **Segment 1:**
   - Marking: VALUTA
   - Must **be in** capital letters.
2. **Segment 2:**
   - Marking: DATE=n
   - n represents the date in the format **CCYYMMDD** (for example, 20260109 for 01/09/2026).
   - Also in **capital letters**.

Format rules

- Each entry begins with a **dollar sign ($).**
- Segments are **separated by** a dollar sign ($).
- One line ends with a **dollar sign ($).**
- After a complete value specification, an **XML-compliant line break follows**.
- **No extra whitespaces** (no spaces, tabs, or extra line breaks).
- All information on the value date must be in **capital letters** .

Example

```
        <ram:SpecifiedTradePaymentTerms>
          <ram:Description>$VALUTA$DATUM=20251030$
</ram:Description>
        </ram:SpecifiedTradePaymentTerms>
```

1.6 Recommended additional information

KATAG processes the **delivery note number** and **ancillary costs for the recipient of the service**, without this information being required for the central settlement itself. In the interest of the common customers, this information should nevertheless be made available in order to be able to provide it to the recipient of the service. In the new formats, this is still only possible with the application of the specified mapping.

1.7 Delivery note number

1.7.1 ZUGFeRD EXTENDED (Preferred)

Delivery note number	
Optional	
Business-Term	BT-X-92
Acceptable formats for CII	ZUGFeRD EXTENDED
Element in CII	DeliveryNoteReferencedDocument/IssuerAssignedID
Path CII	rsm:CrossIndustryInvoice/rsm:SupplyChainTradeTransaction/ram:ApplicableHeaderTradeDelivery/ram:DeliveryNoteReferencedDocument/ram:IssuerAssignedID

Example in ZUGFeRD EXTENDED:

```
<ram:DeliveryNoteReferencedDocument>
    <ram:IssuerAssignedID>L87654321012</ram:IssuerAssignedID>
</ram:DeliveryNoteReferencedDocument>
```

1.7.2 ZUGFeRD EN16931 and XRechnung

Delivery note number	
Optional	
Business-Term	BT-16
Acceptable formats for CII	ZUGFeRD EN16931, XRechnung
Element in CII	DespatchAdviceReferencedDocument/IssuerAssignedID
Path CII	rsm:CrossIndustryInvoice/rsm:SupplyChainTradeTransaction/ram:ApplicableHeaderTradeDelivery/ram:DespatchAdviceReferencedDocument/ram:IssuerAssignedID

Example

```
<ram:DespatchAdviceReferencedDocument>
  <ram:IssuerAssignedID>10854291</ram:IssuerAssignedID>
  <ram:FormattedIssueDateTime>
    <qdt:DateTimeString format="102">20250826</qdt:DateTimeString>
  </ram:FormattedIssueDateTime>
</ram:DespatchAdviceReferencedDocument>
```

1.8 Additional costs

1.8.1 ZUGFeRD EN16931, EXTENDED and XRechnung

For ancillary costs (such as e.g. postage, disposal fee, labels, etc.) Surcharges and discounts at the document level are used.

In XML, these are complex elements for which the ChargeIndicator sub-element can be used to indicate whether it is a surcharge or a discount (true=surcharge, false=discount).

Additional costs	
Optional	
Business-Term	BG-20, BG-21
Acceptable formats for CII	ZUGFeRD EN16931, EXTENDED, XRechnung
Element in CII	SpecifiedTradeAllowanceCharge
Path CII	rsm:CrossIndustryInvoice/rsm:SupplyChainTradeTransaction/ram:ApplicableHeaderTradeSettlement/ram:SpecifiedTradeAllowanceCharge

Example of a discount:

```
<ram:SpecifiedTradeAllowanceCharge>
    <ram:ChargeIndicator>
        <udt:Indicator>false</udt:Indicator>
    </ram:ChargeIndicator>
    <ram:ActualAmount>25.00</ram:ActualAmount>
    <ram:Reason>Entsorgungspauschale</ram:Reason>
    <ram:CategoryTradeTax>
        <ram:TypeCode>VAT</ram:TypeCode>
        <ram:CategoryCode>S</ram:CategoryCode>
        <ram:RateApplicablePercent>19.00</ram:RateApplicablePercent>
    </ram:CategoryTradeTax>
</ram:SpecifiedTradeAllowanceCharge>
```

Example of a surcharge

```
<ram:SpecifiedTradeAllowanceCharge>
    <ram:ChargeIndicator>
        <udt:Indicator>true</udt:Indicator>
    </ram:ChargeIndicator>
    <ram:ActualAmount>5.00</ram:ActualAmount>
    <ram:Reason>Versandkosten</ram:Reason>
    <ram:CategoryTradeTax>
        <ram:TypeCode>VAT</ram:TypeCode>
        <ram:CategoryCode>S</ram:CategoryCode>
        <ram:RateApplicablePercent>19.00</ram:RateApplicablePercent>
    </ram:CategoryTradeTax>
</ram:SpecifiedTradeAllowanceCharge>
```

Example of a percentage surcharge with percentage and base amount

```
<ram:SpecifiedTradeAllowanceCharge>
    <ram:ChargeIndicator>
        <udt:Indicator>true</udt:Indicator>
    </ram:ChargeIndicator>
    <ram:CalculationPercent>10.00</ram:CalculationPercent>
    <ram:BasisAmount>250.00</ram:BasisAmount>
    <ram:ActualAmount>25.00</ram:ActualAmount>
    <ram:Reason>Versandkosten</ram:Reason>
    <ram:CategoryTradeTax>
        <ram:TypeCode>VAT</ram:TypeCode>
        <ram:CategoryCode>S</ram:CategoryCode>
        <ram:RateApplicablePercent>19.00</ram:RateApplicablePercent>
    </ram:CategoryTradeTax>
</ram:SpecifiedTradeAllowanceCharge>
```

For surcharges and discounts, the CalculationPercent and BasisAmount specifications are optional. This also applies to percentage surcharges and discounts.

2 Specification UBL

This specification describes the ZR-specific requirements and the mapping to the Universal Business Language. It addresses GLN, payment terms, value date, delivery note number and ancillary costs for XRechnung.

Quelle: [OASIS Universal Business Language (UBL) TC | OASIS]

2.1 GLN of the invoice issuer (supplier/seller)

The Global Location Number (**GLN)** enables **unique, overlap-free identification** of invoice issuer, buyer and recipient of goods. This allows XML-based calculations to be **processed fully automatically**.
GLN thus forms the basis for **stable, standardised and efficient invoice processing**. In addition, the GLN significantly reduces the testing effort, media breaks and sources of error.

GLN (Global Location Number)	
Mandatory information	
Business-Term	BT-29
Acceptable formats for UBL	XRechnung
Element in UBL	ID with schemeID 0088
Path UBL	Invoice/cac:AccountingSupplierParty/cac:Party /cac:PartyIdentification/cbc:ID

Example

```
<cac:AccountingSupplierParty>
  <cac:Party>
    <cac:PartyIdentification>
      <cbc:ID>12345676</cbc:ID>
    </cac:PartyIdentification>
    <cac:PartyIdentification>
      <cbc:ID schemeID="0088">4000001123452</cbc:ID>
    </cac:PartyIdentification>
    <cac:PartyName>
      <cbc:Name>[Seller trading name]</cbc:Name>
    </cac:PartyName>
    <cac:PostalAddress>
      <cbc:StreetName>[Seller address line 1]</cbc:StreetName>
      <cbc:CityName>[Seller city]</cbc:CityName>
      <cbc:PostalZone>12345</cbc:PostalZone>
      <cac:Country>
        <cbc:IdentificationCode>DE</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cbc:CompanyID>DE123456789</cbc:CompanyID>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
      <cbc:RegistrationName>[Seller name]</cbc:RegistrationName>
      <cbc:CompanyID>HRB 123456</cbc:CompanyID>
      <cbc:CompanyLegalForm>Sitz der Gesellschaft: […], Registergericht: […], Geschäftsführer: […]</cbc:CompanyLegalForm>
    </cac:PartyLegalEntity>
    <cac:Contact>
      <cbc:Name>Berater / Sachbearbeiter</cbc:Name>
      <cbc:Telephone>+49(0)1234-0</cbc:Telephone>
      <cbc:ElectronicMail>info@seller.de</cbc:ElectronicMail>
    </cac:Contact>
  </cac:Party>
</cac:AccountingSupplierParty>
```

2.2 Buyer's GLN

In order to be able to automatically identify the buyer, the provision of the GLN is mandatory.

GLN (Global Location Number)	
Mandatory information	
Business-Term	BT-46
Acceptable formats for UBL	XRechnung
Element in UBL	ID with schemeID 0088
Path UBL	Invoice/cac:AccountingCustomerParty/cac:Party /cac:PartyIdentification/cbc:ID

Example:

```
<cac:AccountingCustomerParty>
  <cac:Party>
    <cac:PartyIdentification>
      <cbc:ID>12345676</cbc:ID>
    </cac:PartyIdentification>
    <cac:PartyIdentification>
      <cbc:ID schemeID="0088">4000001123452</cbc:ID>
    </cac:PartyIdentification>
    <cac:PostalAddress>
      <cbc:StreetName>[Buyer address line 1]</cbc:StreetName>
      <cbc:CityName>[Buyer city]</cbc:CityName>
      <cbc:PostalZone>12345</cbc:PostalZone>
      <cac:Country>
        <cbc:IdentificationCode>DE</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
    <cac:PartyLegalEntity>
      <cbc:RegistrationName>[Buyer name]</cbc:RegistrationName>
    </cac:PartyLegalEntity>
    <cac:Contact>
      <cbc:Name>Ansprechpartner Käufer</cbc:Name>
    </cac:Contact>
  </cac:Party>
</cac:AccountingCustomerParty>
```

2.3 GLN of the deviating consignee

In order to be able to automatically determine the deviating consignee, the provision of the GLN is mandatory.

GLN (Global Location Number) of the consignee	
Mandatory information	
Business-Term	BT-71
Acceptable formats for UBL	XRechnung
Element in UBL	ID with schemeID 0088
Path UBL	/ubl:Invoice/cac:Delivery/cac:DeliveryLocation/cbc:ID

Example:

```
<cac:Delivery>
  <cbc:ActualDeliveryDate>2018-04-13</cbc:ActualDeliveryDate>
  <cac:DeliveryLocation>
    <cbc:ID schemeID="0088">4000001123452</cbc:ID>
    <cac:Address>
      <cbc:StreetName>Eichenpromenade 37</cbc:StreetName>
      <cbc:AdditionalStreetName>Tor 1</cbc:AdditionalStreetName>
      <cbc:CityName>Metallstadt</cbc:CityName>
      <cbc:PostalZone>12347</cbc:PostalZone>
      <cac:Country>
        <cbc:IdentificationCode>DE</cbc:IdentificationCode>
      </cac:Country>
    </cac:Address>
  </cac:DeliveryLocation>
  <cac:DeliveryParty>
    <cac:PartyName>
      <cbc:Name>Warenempfänger</cbc:Name>
    </cac:PartyName>
  </cac:DeliveryParty>
</cac:Delivery>
```

2.4 Payment terms

Payment terms can only be extracted if they are specified in a structured manner in the appropriate fields.

Payment terms must be provided in a defined description field.
In this case, it is a free text field. Therefore, the information must be provided in a defined syntax.

1. **Structure of a payment term:**
   a. Segment 1: DISCOUNT
   b. Segment 2: TAGE=n
   c. Segment 3: PERCENT=n
2. **Formatting:**
   a. Percentage values must be **entered without sign** and with **a dot as a decimal separator** and **two decimal places**.
   b. Each entry begins with a **#**, segments are separated by #, and each line ends with a #.
   c. After a complete payment term, an **XML-compliant line break must** be made.
3. **Spelling and syntax:**
   - All information on the granting of cash discounts must be submitted in **capital letters** .
   - **Additional whitespace** (spaces, tabs, line breaks) is **not allowed**.

Payment terms	
Mandatory specification in more definite syntax	
Business-Term	BT-20
Acceptable formats for UBL	XRechnung
Element in UBL	Note
Path UBL	Invoice/cac:PaymentTerms/cbc:Note

Example 1: 10 days 4%, 30 days 2.25%:

```
<cac:PaymentTerms>
  <cbc:Note>#SKONTO#TAGE=10#PROZENT=4.00#
#SKONTO#TAGE=30#PROZENT=2.25#
</cbc:Note>
</cac:PaymentTerms>
```

Example 2: 10 days 4%, 30 days 2.25%, 60 days 0%

<cbc:Note>#SKONTO#Tage=10#PERCENT=4.00#
#SKONTO#TAGE=30#PERCENT=2.25#
#SKONTO#TAGE=60#PERCENT=0.00#
<cbc/:Note>

2.4.1.1 Net condition

Example: 10 days net

```
    <cac:PaymentTerms>
        <cbc:Note>#SKONTO#TAGE=10#PROZENT=0.00#
</cbc:Note>
    </cac:PaymentTerms>
```

2.5 Currency Date

Currency Date	
Mandatory specification in more definite syntax	
Business-Term	BT-20
Acceptable formats for UBL	XRechnung
Element in UBL	Note
Path UBL	Invoice/cac:PaymentTerms/cbc:Note

Structure of the value statement

3. **Segment 1:**
    - Marking: VALUTA
    - Must **be in** capital letters.
4. **Segment 2:**
    - Marking: DATE=n
    - n represents the date in the format **CCYYMMDD** (for example, 20260109 for 01/09/2026).
    - Also in **capital letters**.

Format rules

- Each entry begins with a **dollar sign ($).**
- Segments are **separated by** a dollar sign ($).
- One line ends with a **dollar sign ($).**
- After a complete value specification, an **XML-compliant line break follows**.
- **No extra whitespaces** (no spaces, tabs, or extra line breaks).
- All information on the value date must be in **capital letters** .

Example:

```
<cac:PaymentTerms>
    <cbc:Note>$VALUTA$DATUM=20251030$
    </cbc:Note>
</cac:PaymentTerms>
```

2.6 Recommended additional information

KATAG processes the **delivery note number** and **ancillary costs for the recipient of the service**, without this information being required for the central settlement itself. In the interest of the common customers, this information should nevertheless be made available in order to be able to provide it to the recipient of the service. In the new formats, this is still only possible with the application of the specified mapping.

2.7 Delivery note number

Delivery note number (alternative information in UBL & ZUGFeRD EN16391)	
Optional	
Business-Term	BT-16
Acceptable formats for CII	XRechnung
Element in UBL	DespatchDocumentReference
Path UBL	Invoice/cac:DespatchDocumentReference/cbc:ID

Example in UBL:

```
<cac:DespatchDocumentReference>
    <cbc:ID>2025211776</cbc:ID>
</cac:DespatchDocumentReference>
```

2.8 Additional costs

For ancillary costs (such as e.g. postage, disposal fee, labels, etc.) it is recommended that you specify these as surcharges and discounts at the document level.

In XML, these are complex elements for which the ChargeIndicator sub-element can be used to indicate whether it is a surcharge or a discount (true=surcharge, false=discount).

Additional costs	
Optional	
Business-Term	BG-20, BG-21
Acceptable formats for UBL	XRechnung
Element in UBL	AllowanceCharge
Path UBL	Invoice/cac:AllowanceCharge

Example of a discount in UBL:

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
    <cbc:AllowanceChargeReason>Entsorgungspauschale</cbc:AllowanceChargeReason>
    <cbc:Amount currencyID="EUR">25.00</cbc:Amount>
    <cac:TaxCategory>
    <cbc:ID>S</cbc:ID>
        <cbc:Percent>19</cbc:Percent>
        <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
```

Example of a surcharge in UBL:

```
    <cac:AllowanceCharge>
    <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
      <cbc:AllowanceChargeReason>Versandkosten</cbc:AllowanceChargeReason>
      <cbc:Amount currencyID="EUR">5.00</cbc:Amount>
      <cac:TaxCategory>
      <cbc:ID>S</cbc:ID>
          <cbc:Percent>19</cbc:Percent>
          <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:AllowanceCharge>
```